

EXHIBIT C

SUMMARY OF INVOICES (ITEMIZED BY MATTER #)					
TH matter #	Service dates	Invoice No.	Professional fees invoiced	Expenses invoiced	Total invoiced
00110	01/01/07 - 01/31/07	2201583	\$268.00	\$0.00	\$268.00
00110	11/01/06 - 11/30/06	2190576	\$157.50	\$1.40	\$158.90
00110 Total			\$425.50	\$1.40	\$426.90
00122	11/01/06 - 11/30/06	2190576	\$72.50	\$0.00	\$72.50
00122	12/01/06 - 12/31/06	2196846	\$1,017.50	\$4.40	\$1,021.90
00122 Total			\$1,090.00	\$4.40	\$1,094.40
00148	01/01/07 - 01/31/07	2201583	\$1,206.00	\$306.10	\$1,512.10
00148	11/01/06 - 11/30/06	2190576	\$324.50	\$0.00	\$324.50
00148	12/01/06 - 12/31/06	2196846	\$1,984.50	\$0.00	\$1,984.50
00148 Total			\$3,515.00	\$306.10	\$3,821.10
00153	10/01/06 - 10/31/06	2188582	\$1,202.50	\$8.50	\$1,211.00
00153	12/01/06 - 12/31/06	2196846	\$92.50	\$0.00	\$92.50
00153 Total			\$1,295.00	\$8.50	\$1,303.50
00154	01/01/07 - 01/31/07	2201583	\$80.00	\$0.00	\$80.00
00154	10/01/06 - 10/31/06	2188582	\$60.00	\$25.00	\$85.00
00154	11/01/06 - 11/30/06	2190576	\$598.00	\$914.20	\$1,512.20
00154 Total			\$738.00	\$939.20	\$1,677.20
00158	01/01/07 - 01/31/07	2201583	\$80.00	\$0.00	\$80.00
00158	10/01/06 - 10/31/06	2188582	\$1,456.00	\$797.00	\$2,253.00
00158 Total			\$1,536.00	\$797.00	\$2,333.00
00160	11/01/06 - 11/30/06	2190576	\$1,957.50	\$2.90	\$1,960.40
00160 Total			\$1,957.50	\$2.90	\$1,960.40
00161	01/01/07 - 01/31/07	2201583	\$80.00	\$0.00	\$80.00
00161 Total			\$80.00	\$0.00	\$80.00
00162	11/01/06 - 11/30/06	2190576	\$1,885.00	\$4.70	\$1,889.70
00162 Total			\$1,885.00	\$4.70	\$1,889.70
00168	01/01/07 - 01/31/07	2201583	\$80.00	\$0.00	\$80.00
00168 Total			\$80.00	\$0.00	\$80.00
00169	10/01/06 - 10/31/06	2188582	\$60.00	\$1.10	\$61.10
00169	11/01/06 - 11/30/06	2190576	\$1,165.50	\$4.00	\$1,169.50
00169	12/01/06 - 12/31/06	2196846	\$165.00	\$0.00	\$165.00
00169 Total			\$1,390.50	\$5.10	\$1,395.60
00185	10/01/06 - 10/31/06	2188582	\$92.50	\$0.00	\$92.50
00185 Total			\$92.50	\$0.00	\$92.50
00186	10/01/06 - 10/31/06	2188582	\$4,330.00	\$7.56	\$4,337.56
00186	11/01/06 - 11/30/06	2190576	\$187.50	\$201.70	\$389.20
00186 Total			\$4,517.50	\$209.26	\$4,726.76
00194	10/01/06 - 10/31/06	2188582	\$72.50	\$0.00	\$72.50
00194	12/01/06 - 12/31/06	2196846	\$1,430.00	\$3.80	\$1,433.80
00194 Total			\$1,502.50	\$3.80	\$1,506.30
00195	10/01/06 - 10/31/06	2188582	\$72.50	\$0.00	\$72.50
00195	12/01/06 - 12/31/06	2196846	\$1,742.00	\$4.20	\$1,746.20
00195 Total			\$1,814.50	\$4.20	\$1,818.70
00198	01/01/07 - 01/31/07	2201583	\$483.75	\$2.50	\$486.25
00198	12/01/06 - 12/31/06	2196846	\$1,110.00	\$10.80	\$1,120.80
00198 Total			\$1,593.75	\$13.30	\$1,607.05
00203	10/01/06 - 10/31/06	2188582	\$152.50	\$1.40	\$153.90

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00203 Total			\$152.50	\$1.40	\$153.90
00208	01/01/07 - 01/31/07	2201583	\$355.50	\$29.35	\$384.85
00208	10/01/06 - 10/31/06	2188582	\$1,435.50	\$0.00	\$1,435.50
00208	11/01/06 - 11/30/06	2190576	\$3,149.50	\$272.25	\$3,421.75
00208	12/01/06 - 12/31/06	2196846	\$0.00	-\$30.47	-\$30.47
00208 Total			\$4,940.50	\$271.13	\$5,211.63
00214	01/01/07 - 01/31/07	2201583	\$8,757.50	\$1,061.10	\$9,818.60
00214	12/01/06 - 12/31/06	2196846	\$2,960.00	\$0.00	\$2,960.00
00214 Total			\$11,717.50	\$1,061.10	\$12,778.60
00217	11/01/06 - 11/30/06	2190576	\$4,394.00	\$0.00	\$4,394.00
00217	12/01/06 - 12/31/06	2196846	\$0.00	\$75.00	\$75.00
00217 Total			\$4,394.00	\$75.00	\$4,469.00
00219	01/01/07 - 01/31/07	2201583	\$0.00	\$600.00	\$600.00
00219	12/01/06 - 12/31/06	2196846	\$1,258.00	\$0.00	\$1,258.00
00219 Total			\$1,258.00	\$600.00	\$1,858.00
00220	10/01/06 - 10/31/06	2188582	\$740.00	\$0.00	\$740.00
00220 Total			\$740.00	\$0.00	\$740.00
00226	01/01/07 - 01/31/07	2201583	\$1,032.00	\$0.00	\$1,032.00
00226 Total			\$1,032.00	\$0.00	\$1,032.00
00230	01/01/07 - 01/31/07	2201583	\$3,190.00	\$0.00	\$3,190.00
00230	10/01/06 - 10/31/06	2188582	\$598.00	\$3.90	\$601.90
00230	11/01/06 - 11/30/06	2190576	\$2,626.00	\$0.00	\$2,626.00
00230 Total			\$6,414.00	\$3.90	\$6,417.90
00231	10/01/06 - 10/31/06	2188582	\$1,350.50	\$0.00	\$1,350.50
00231	11/01/06 - 11/30/06	2190576	\$2,035.00	\$0.00	\$2,035.00
00231	12/01/06 - 12/31/06	2196846	\$0.00	\$100.00	\$100.00
00231 Total			\$3,385.50	\$100.00	\$3,485.50
00232	10/01/06 - 10/31/06	2188582	\$3,700.00	\$0.40	\$3,700.40
00232	11/01/06 - 11/30/06	2190576	\$4,569.50	\$0.00	\$4,569.50
00232 Total			\$8,269.50	\$0.40	\$8,269.90
00233	10/01/06 - 10/31/06	2188582	\$4,498.00	\$0.00	\$4,498.00
00233	11/01/06 - 11/30/06	2190576	\$1,664.00	\$0.00	\$1,664.00
00233	12/01/06 - 12/31/06	2196846	\$260.00	\$0.00	\$260.00
00233 Total			\$6,422.00	\$0.00	\$6,422.00
00234	10/01/06 - 10/31/06	2188582	\$4,446.00	\$0.00	\$4,446.00
00234	11/01/06 - 11/30/06	2190576	\$78.00	\$0.00	\$78.00
00234	12/01/06 - 12/31/06	2196846	\$260.00	\$175.00	\$435.00
00234 Total			\$4,784.00	\$175.00	\$4,959.00
00235	01/01/07 - 01/31/07	2201583	\$0.00	\$550.00	\$550.00
00235	11/01/06 - 11/30/06	2190576	\$2,220.00	\$0.00	\$2,220.00
00235	12/01/06 - 12/31/06	2196846	\$1,535.50	\$0.00	\$1,535.50
00235 Total			\$3,755.50	\$550.00	\$4,305.50
00236	10/01/06 - 10/31/06	2188582	\$4,940.00	\$0.00	\$4,940.00
00236	11/01/06 - 11/30/06	2190576	\$1,690.00	\$0.00	\$1,690.00
00236	12/01/06 - 12/31/06	2196846	\$676.00	\$275.00	\$951.00
00236 Total			\$7,306.00	\$275.00	\$7,581.00
00237	01/01/07 - 01/31/07	2201583	\$4,407.50	\$10.15	\$4,417.65
00237	10/01/06 - 10/31/06	2188582	\$1,110.00	\$0.00	\$1,110.00
00237 Total			\$5,517.50	\$10.15	\$5,527.65
00238	10/01/06 - 10/31/06	2188582	\$4,940.00	\$0.00	\$4,940.00

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00238	11/01/06 - 11/30/06	2190576	\$78.00	\$0.00	\$78.00
00238	12/01/06 - 12/31/06	2196846	\$130.00	\$135.00	\$265.00
00238 Total			\$5,148.00	\$135.00	\$5,283.00
00239	10/01/06 - 10/31/06	2188582	\$2,016.50	\$228.60	\$2,245.10
00239	12/01/06 - 12/31/06	2196846	\$943.50	\$200.00	\$1,143.50
00239 Total			\$2,960.00	\$428.60	\$3,388.60
00240	10/01/06 - 10/31/06	2188582	\$208.00	\$0.00	\$208.00
00240 Total			\$208.00	\$0.00	\$208.00
00241	01/01/07 - 01/31/07	2201583	\$537.50	\$0.00	\$537.50
00241	11/01/06 - 11/30/06	2190576	\$370.00	\$14.35	\$384.35
00241 Total			\$907.50	\$14.35	\$921.85
00242	11/01/06 - 11/30/06	2190576	\$1,110.00	\$0.00	\$1,110.00
00242	12/01/06 - 12/31/06	2196846	\$2,590.00	\$0.00	\$2,590.00
00242 Total			\$3,700.00	\$0.00	\$3,700.00
00243	10/01/06 - 10/31/06	2188582	\$208.00	\$0.00	\$208.00
00243	11/01/06 - 11/30/06	2190576	\$4,862.00	\$0.00	\$4,862.00
00243	12/01/06 - 12/31/06	2196846	\$468.00	\$280.00	\$748.00
00243 Total			\$5,538.00	\$280.00	\$5,818.00
00245	11/01/06 - 11/30/06	2190576	\$185.00	\$0.00	\$185.00
00245	12/01/06 - 12/31/06	2196846	\$2,534.50	\$0.00	\$2,534.50
00245 Total			\$2,719.50	\$0.00	\$2,719.50
00246	10/01/06 - 10/31/06	2188582	\$2,312.50	\$223.60	\$2,536.10
00246 Total			\$2,312.50	\$223.60	\$2,536.10
00247	01/01/07 - 01/31/07	2201583	\$275.00	\$2,520.00	\$2,795.00
00247	10/01/06 - 10/31/06	2188582	\$750.00	\$0.00	\$750.00
00247	12/01/06 - 12/31/06	2196846	\$2,028.00	\$0.00	\$2,028.00
00247 Total			\$3,053.00	\$2,520.00	\$5,573.00
00253	01/01/07 - 01/31/07	2201583	\$0.00	\$14.40	\$14.40
00253	12/01/06 - 12/31/06	2196846	\$2,960.00	\$211.40	\$3,171.40
00253 Total			\$2,960.00	\$225.80	\$3,185.80
490004.03164	12/01/06 - 12/31/06	2196846	\$1,844.50	\$0.00	\$1,844.50
490004.03164 Total			\$1,844.50	\$0.00	\$1,844.50
Grand Total			\$124,952.75	\$9,250.29	\$134,203.04

VALUE OF SERVICES ITEMIZED BY ATTORNEY/LEGAL ASSISTANT							
Name	Title	Date graduated law school	Date of Bar admission	Hours worked	Rate/ Hour	Amount billed	
Burick, Lawrence T.	Partner	1968	1968	3.20	\$330.00	\$1,056.00	
Dortenzo, Megan D.	Partner	1995	1996	11.80	\$375.00	\$4,425.00	
Elleman, Steven J.	Partner	1996	1996	7.60	\$315.00	\$2,394.00	
Elleman, Steven J.	Partner	1996	1996	4.40	\$335.00	\$1,474.00	
Feder, Benjamin D.	Partner	1985	1985	2.20	\$520.00	\$1,144.00	
King, Scott A.	Partner	1986	1986	5.90	\$305.00	\$1,799.50	
Lienisch, Theodore D.	Partner	1976	1980	8.10	\$375.00	\$3,037.50	
Lienisch, Theodore D.	Partner	1976	1980	0.90	\$395.00	\$355.50	
Jaglowksi, David R.	Associate	2002	2002	50.40	\$185.00	\$9,324.00	
Jaglowksi, David R.	Associate	2002	2002	41.00	\$210.00	\$8,610.00	
Maffett, Jennifer L.	Associate	2002	2002	0.50	\$195.00	\$97.50	
Prince, Troy S.	Associate	2002	2004	0.50	\$185.00	\$92.50	
Wasylyna, Victor J.	Associate	2003	2003	122.20	\$185.00	\$22,607.00	
Wasylyna, Victor J.	Associate	2003	2003	30.05	\$215.00	\$6,460.75	
Erickson, Douglas E.	Sr. Attorney	1974	1989	184.80	\$260.00	\$48,048.00	
Erickson, Douglas E.	Sr. Attorney	1974	1989	12.60	\$275.00	\$3,465.00	
Lilly, Kenneth	Patent Agent	n/a	n/a	51.00	\$185.00	\$9,435.00	
MacLeod, Diane E.	Paralegal	n/a	n/a	0.30	\$150.00	\$45.00	
Kennedy, Collette S.	Document Analyst	n/a	n/a	3.00	\$145.00	\$435.00	
Kennedy, Collette S.	Document Analyst	n/a	n/a	2.50	\$160.00	\$400.00	
Waggoner, Julie	Document Analyst	n/a	n/a	1.50	\$120.00	\$180.00	
Waggoner, Julie	Document Analyst	n/a	n/a	0.50	\$135.00	\$67.50	
Total				544.95		\$124,952.75	

<u>SUMMARY OF EXPENSES ADVANCED</u>	
<u>BY TYPE OF EXPENSE</u>	
<u>Type of Expense</u>	<u>Amount</u>
U.S. Patent & Trademark Office	\$3,840.00
FedEx	\$206.69
Photocopy	\$370.40
Wolcott & Company, Inc.	\$0.00
Dakatec (patent drafting formal patent drawings)	\$2,390.00
Facsimile Charges	\$68.75
Lexis Charges	\$0.00
Patent Download	\$4.00
Telephone	\$24.50
Telephone conferencing	\$7.56
Thomson Search Services	\$2,520.00
U.S. Postmaster, Express Mail	\$43.20
Overpayment of 50% holdback for period 6/1 - 9/30/06	<u>-\$225.01</u>
<i>Total</i>	<i>\$9,250.29</i>

DELPHI

DESCRIPTION OF SERVICES

In the period between October 1, 2006 and January 31, 2007, Thompson Hine LLP ("Thompson Hine") attorneys, patent agents and support staff worked on forty-five intellectual property matters for Delphi. Specifically, Thompson Hine attorneys and personnel worked on twenty-four utility patent applications, no patentability studies, sixteen patent application amendments responding to Office actions, four provisional patent applications and one state of the art search.

With respect to amendments responding to Office actions, Thompson Hine staff review the communication from the United States Patent and Trademark Office ("Office Action") and enter pertinent identifying information and due dates into Thompson Hine's computer docket. The matter is then forwarded to an assigned attorney or patent agent who reviews the Office action and determines what amendment or other responsive action is necessary to place that particular patent application in condition for allowance. Next, the attorney or agent discusses the proposed action with the inventor or inventors to ensure that any amendments and arguments made or advanced are technically accurate. Such discussions often include a discussion of cited reference patents that may be included in the Office action. After the discussions are completed, the attorney or agent then prepares an appropriate responsive Amendment that is filed with the United States Patent and Trademark Office.

With respect to utility patent applications, the assigned Thompson Hine patent attorney or patent agent reviews the ROI (Record of Invention) pertaining to the invention, improvement or advancement, and in most cases, discusses the details of the invention with one of the inventors listed in the ROI. Such discussion is often followed by a patentability search that is conducted either by the attorney or a patent agent of Thompson Hine to determine whether there exists pertinent prior art patents that might have an effect on the patentability of the invention or the scope of any potential patent. After completion of the search, the results are reported to Delphi's Legal Department and the attorney prepares the patent application. After the preparation of the application, the inventor is sent a draft and invited to make comments and corrections to ensure that the application is consistent with the Record of Invention and is technically accurate. After the comments from the inventors are received, the application is finalized and is filed with the United States Patent and Trademark Office. If Thompson Hine files the application itself, Thompson Hine staff record the filing information and docket this event in a proprietary computer docket system for appropriate follow-up activity.

With respect to patentability studies, the assigned Thompson Hine attorney or patent agent receives the ROI from the Delphi legal staff and performs searches of the records of the United States Patent and Trademark Office for relevant patents. In some instances, this search is done by using an online searching tool such as Lexis/Nexis. The results are received and reviewed by the Thompson Hine attorney or patent agent and, in some instances, a verbal report was given to the Delphi attorney assigned to the matter. In other instances, a brief memorandum is prepared outlining the basis for the finding of patentability or non-patentability.

With respect to provisional patent applications, the assigned Thompson Hine attorney or patent agent reviews the ROI, discusses the aspects of the invention with at least one of the inventors

and prepares a provisional patent application. This provisional patent application is then sent to the inventors for review and comment. The comments received from the inventors are incorporated into the provisional patent application which is filed, either by Thompson Hine staff or by Delphi with the U.S. Patent and Trademark Office.

With respect to the state of the art studies, the assigned Thompson Hine attorney reviews the ROI and performs a search of the records of the United States Patent and Trademark Office. Often, the search will be expanded at the request of the Delphi legal staff to include foreign jurisdictions, such as European countries and the European Patent Office. In such cases, local counsel in the jurisdictions in question are retained to perform a search. The assigned Thompson Hine attorney receives the results of the searches (typically patents), reviews the documents and prepares a summary that is submitted to the Delphi legal staff.